

Follen Church Society FY15 Approved Budget

2/11/2015

Acct #		2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	Budget Modified by PC Oct, Nov, Dec
	REVENUE						
	<i>Annual Pledging Gross</i>	\$ 335,152	\$ 340,000	\$ 339,000	\$ 382,950	\$ 407,186	\$ 436,329
4-1050	Annual Pledging Net	\$ 322,272	\$ 340,389	\$ 340,248	\$ 373,841	\$ 407,532	\$ 423,239
4-1100	Plate Collections & Donations	\$ 12,672	\$ 11,942	\$ 8,765	\$ 9,436	\$ 12,805	\$ 11,000
4-1150	Rental of Halls	\$ 35,061	\$ 33,688	\$ 34,709	\$ 30,704	\$ 33,809	\$ 31,000
4-1250	Sprint Nextel Rent / AT&T Rent	\$ 41,206	\$ 42,855	\$ 44,569	\$ 23,002	\$ 23,000	\$ 30,900
4-1300	Total Endowment Income	\$ 120	\$ 76	\$ 20,187	\$ 7,645	\$ 147	\$ 15,500
4-1310	Interest on Checking & Savings	\$ 3,278	\$ 1,368	\$ 979	\$ 857	\$ 861	\$ 1,000
4-1350	R.E. Registration Fees	\$ 5,550	\$ 4,680	\$ 4,660	\$ 4,900	\$ 6,180	\$ 6,000
4-8510	East Village Fair	\$ 14,755	\$ 19,621	\$ 19,099	\$ 18,839	\$ 22,768	\$ 18,650
4-8520	Christmas Tree Sale	\$ 14,885	\$ 16,923	\$ 16,955	\$ 16,222	\$ 13,124	\$ 16,000
4-8530	Goods & Services Auction	\$ 7,500	\$ 13,207	\$ 9,000	\$ 14,012	\$ 13,000	\$ 15,000
4-8540	Operetta	\$ 5,845	\$ 5,195	\$ 3,688	\$ 5,948	\$ 6,103	\$ 5,800
4-9000	All other revenue sources	\$ 38	\$ 2,964	\$ 781	\$ 876	\$ 470	\$ 340
4-9100	Transfer from Cumulative Surplus	\$ 15,000	\$ 20,000	\$ 25,000	\$ 8,000		\$ 1,400
4-9100	Transfers from other funds	\$ 12,550	\$ 3,775	\$ 5,757	\$ 18,938		
	UUA Internship Grant						\$ 5,000
	Total Receipts	\$ 490,732	\$ 516,683	\$ 534,397	\$ 533,220	\$ 539,799	\$ 580,829
	EXPENSES						
	Office Operations						
6-1050	Church Administrator Salary	\$ 44,827	\$ 47,068	\$ 48,480	\$ 48,965	\$ 50,434	\$ 51,947
6-1060	Administrator Expenses (combined)	\$ 500	\$ 457	\$ 425	\$ 500	\$ 500	\$ 500
6-1075	Communications, Min, RE Admin Sal	\$ 20,225	\$ 17,189	\$ 17,705	\$ 16,930	\$ 18,240	\$ 18,514
6-1100	Postage	\$ 1,077	\$ 1,190	\$ 1,304	\$ 1,053	\$ 928	\$ 1,200
6-1110	Office Supplies & Expenses	\$ 4,366	\$ 3,386	\$ 4,485	\$ 4,161	\$ 4,217	\$ 4,400
6-1130	Printing	\$ 5,378	\$ 5,783	\$ 6,173	\$ 5,297	\$ 6,749	\$ 6,100
6-1150	Telephone and Internet	\$ 2,620	\$ 3,369	\$ 1,941	\$ 1,816	\$ 2,182	\$ 2,200
6-1160	Equipment reserve	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000
	Total Office Operations	\$ 79,993	\$ 79,442	\$ 81,513	\$ 79,722	\$ 85,250	\$ 85,861

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	Buildings and Grounds						
6-2050	Sexton Salary	\$ 15,048	\$ 15,349	\$ 13,724	\$ 15,813	\$ 16,129	\$ 18,629
6-2075	Other sextons	\$ 1,655	\$ 2,195	\$ 1,910	\$ 1,050	\$ 900	\$ 1,300
6-2090	Insurance	\$ 9,936	\$ 9,841	\$ 10,463	\$ 10,784	\$ 11,166	\$ 11,500
6-2110	Maintenance and Supplies	\$ 10,934	\$ 10,018	\$ 10,488	\$ 11,392	\$ 12,933	\$ 10,500
6-2130	Utilities	\$ 13,018	\$ 12,886	\$ 11,675	\$ 11,682	\$ 12,803	\$ 12,000
6-2200	Building Reserve	\$ 10,000	\$ 13,370	\$ 17,000	\$ 17,000	\$ 17,000	\$ 20,000
6-2240	Audio Visual			\$ 307	\$ 1,049	\$ 959	\$ 5,000
6-2260	Landscaping		\$ 990	\$ 661	\$ 2,132	\$ -	\$ 1,000
6-2265	SMAF (Space Mgmt & Furnishings)	\$ 41	\$ -	\$ 191	\$ 16	\$ -	\$ 300
	Total Buildings and Grounds	\$ 60,632	\$ 64,649	\$ 66,419	\$ 70,918	\$ 71,890	\$ 80,229
	Ministry						
6-3050	Parish Minister Salary	\$ 85,289	\$ 86,995	\$ 81,401	\$ 89,841	\$ 90,000	\$ 91,350
6-3055	Minister's SECA (in lieu of FICA)	\$ 6,525	\$ 6,655	\$ 6,743	\$ 6,875	\$ 6,884	\$ 6,988
6-3060	Parish Minister Prof Exp	\$ 3,397	\$ 3,239	\$ 5,615	\$ 11,669	\$ 7,155	\$ 7,308
6-3070	Min Coverage Summer			\$ 500	\$ -	\$ 500	\$ 500
6-3075	Student Minister Salary						\$ 9,000
6-3077	Student Minister Prof Exp + Computer						\$ 2,500
	Total Ministry	\$ 99,210	\$ 96,889	\$ 94,259	\$ 108,385	\$ 104,539	\$ 117,646
	Religious Education						
6-4050	Director of RE Salary	\$ 40,167	\$ 49,646	\$ 51,632	\$ 51,148	\$ 49,466	\$ 51,445
6-4060	DRE Prof. Expenses	\$ 3,961	\$ 4,000	\$ 4,000	\$ 6,160	\$ 5,319	\$ 5,319
6-4075	Sunday Support Aide	\$ 1,430	\$ 2,261	\$ 2,434	\$ 2,534	\$ 2,128	\$ 2,778
6-4300	RE Program Supplies & Expenses	\$ 5,930	\$ 7,821	\$ 8,090	\$ 8,728	\$ 7,977	\$ 8,500
6-4350	Child Care - Supervisor and Assts.	\$ 2,922	\$ 3,007	\$ 2,947	\$ 3,144	\$ 3,070	\$ 3,144
6-4355	Paid Lead Teacher					\$ -	\$ 600
6-4360	Youth Coordinator	\$ 6,480	\$ 6,218	\$ 7,018	\$ 3,144	\$ 2,890	\$ 7,334
	Total Religious Education	\$ 60,890	\$ 72,953	\$ 76,121	\$ 74,858	\$ 70,850	\$ 79,120
	Other Action Teams & Nom Com						
6-5050	Stewardship exp, incl Fund Drive	\$ 900	\$ 902	\$ 2,898	\$ 2,580	\$ 2,172	\$ 1,900
6-5060	Human Resources	\$ -	\$ 25	\$ 95	\$ 75	\$ -	\$ 100
6-5750	Legacy Society	\$ 553	\$ -	\$ -	\$ -	\$ 305	\$ 400
	Total Financial & HR Action Team	\$ 1,453	\$ 927	\$ 2,993	\$ 2,655	\$ 2,477	\$ 2,400
6-5100	Newcomers & Membership	\$ 1,393	\$ 1,550	\$ 1,017	\$ 1,376	\$ 1,104	\$ 2,120
6-5125	Membership Coordinator	\$ 3,546	\$ 10,004	\$ 11,070	\$ 12,975	\$ 13,041	\$ 15,025

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6-5130	Membership Coordinator Prof Exp			\$ 211	\$ 120	\$ 1,345	\$ 540
6-5150	Welcoming Congregation	\$ 200	\$ 150	\$ -			
6-5155	Web Site Consultant			\$ 700	\$ 700	\$ 730	\$ 1,000
6-5350	Social Events/Hospitality	\$ 1,714	\$ 1,807	\$ 1,094	\$ 822	\$ 1,520	\$ 2,000
	Total CHAT	\$ 6,853	\$ 13,511	\$ 14,092	\$ 15,993	\$ 17,740	\$ 20,685
6-5545	Donation to Sunday's Bread	\$ 500	\$ 750	\$ -		\$ -	\$ -
6-5550	Women's Lunch Place	\$ 484	\$ 500	\$ -		\$ -	\$ -
6-5150	Welcoming Congregation Coord Comm				\$ 40	\$ 240	\$ 440
6-5552	Urban Ministry	\$ 1,800	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,740	\$ 1,740
6-5553	NOLA	\$ 1,800	\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,940	\$ 3,290
6-5554	Interfaith Garden	\$ 600	\$ -	\$ 113	\$ 75	\$ 100	\$ 100
6-5555	Partner Church			\$ 500	\$ 500	\$ 600	\$ 950
6-5556	Kiva Microbanking initiative	\$ -	\$ 82	\$ 200	\$ 106	\$ 240	\$ 240
6-5557	Outside initiative - UU Mass Action	\$ -	\$ 1,267	\$ 100	\$ 100	\$ 100	\$ 100
6-5558	New initiatives / New projects	\$ -	\$ 251	\$ 550	\$ 87	\$ 500	\$ 500
6-5559	Immigration as a Moral Issue					\$ 400	\$ 400
	Books for Chelsea						\$ 250
	Gun Violence Prevention Group						\$ 400
	Environmental Justice Action Team						\$ 400
	Income Inequality						\$ 250
	Humanitarian Emergency Response Fund						\$ 1,000
	Total Social Justice Action Team	\$ 5,184	\$ 6,750	\$ 5,363	\$ 4,808	\$ 6,860	\$ 10,060
6-5555	Partner Church	\$ 500	\$ 500				
6-5600	Worship Supplies	\$ 258	\$ 381	\$ 477	\$ 342	\$ 544	\$ 400
6-5605	Guest Speakers	\$ 1,250	\$ 1,300	\$ 1,100	\$ 1,125	\$ 1,500	\$ 2,700
6-5610	UUUM Service / Anti-Racism Training	\$ 2,107	\$ 1,905	\$ 1,775	\$ 1,612		\$ 2,000
6-5611	Spiritual Retreat		\$ -	\$ 24	\$ 111	\$ 139	\$ 125
6-5615	Music Piano/Organ Maint	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
6-5616	Music Instrumentalists	\$ 1,150	\$ 1,000	\$ 1,200	\$ 1,100	\$ 1,400	\$ 1,500
6-5617	Music Library	\$ 784	\$ 45	\$ 226	\$ 417	\$ 127	\$ 600
6-5618	AV Supplies for Taping	\$ 1,205		\$ -	\$ 200	\$ -	\$ 200
	Total Worship & Music Action Team	\$ 8,254	\$ 6,131	\$ 5,802	\$ 5,907	\$ 4,710	\$ 8,525
6-5620	Lay Ministry	\$ 400	\$ 348	\$ 79	\$ 425	\$ 464	\$ 450
6-5625	Covenant Group Operations			\$ -	\$ 50	\$ 402	\$ 400
6-5775	Safe Congregation	\$ 500	\$ -				

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6-5780	Caring Congregation	\$ 100	\$ 800	\$ 1,488	\$ 2,000	\$ 2,039	\$ 3,000
6-5785	Volunteer Service Network			\$ -	\$ 152	\$ -	\$ 100
	Other Support Groups						\$ 200
	Total Pastoral Care Action Team	\$ 1,000	\$ 1,148	\$ 1,567	\$ 2,627	\$ 2,905	\$ 4,150
6-5850	Lay Leadership Training	\$ 1,440	\$ 775	\$ 75	\$ 730	\$ 325	\$ 500
	Total Nominating Committee	\$ 1,440	\$ 775	\$ 75	\$ 730	\$ 325	\$ 500
	Miscellaneous Other						
6-5650	Parish Board/Program Council	\$ 338	\$ 339	\$ 213	\$ 334	\$ 283	\$ 300
6-5660	Staff retreat	\$ 259	\$ 323	\$ 300	\$ 300	\$ 306	\$ 350
6-5860	Transition Team			\$ 347	\$ 342	\$ -	\$ -
6-5900	Pulpit Search Committee				\$ 8,806	\$ -	\$ -
	Total Miscellaneous Other	\$ 841	\$ 662	\$ 860	\$ 9,782	\$ 589	\$ 650
	Total Other AT's, Nom Com & Misc	\$ 25,025	\$ 29,904	\$ 30,752	\$ 42,502	\$ 35,606	\$ 46,970
	Music						
6-6050	Director of Music Salary	\$ 47,161	\$ 48,104	\$ 49,547	\$ 50,042	\$ 51,544	\$ 54,121
6-6060	Director of Music Expenses	\$ 89	\$ 100	\$ 100	\$ -	\$ -	\$ 100
6-6075	Ass't to the Music Director	\$ 1,370	\$ 102	\$ 759	\$ 273	\$ 390	\$ 1,517
6-6080	Junior Choir Director	\$ 4,420	\$ 4,508	\$ 4,598	\$ 4,644	\$ 4,737	\$ 4,808
6-6085	Soloists	\$ 14,226	\$ 16,325	\$ 16,106	\$ 16,817	\$ 17,153	\$ 17,410
6-6090	Accompanist: Sr. Choir	\$ 5,166	\$ 4,850	\$ 5,147	\$ 4,996	\$ 5,196	\$ 5,173
	Accompanists: Jr. Choir and Guest		\$ 470	\$ 320	\$ 420	\$ 420	\$ 420
	Total Music	\$ 72,432	\$ 74,459	\$ 76,577	\$ 77,192	\$ 79,440	\$ 83,549
	Health ins., Pension, Payroll Expenses						
6-7800	Social Security & Medicare	\$ 15,401	\$ 16,449	\$ 16,855	\$ 17,042	\$ 17,377	\$ 19,359
6-7910	Health Insurance	\$ 10,459	\$ 10,246	\$ 9,171	\$ 9,887	\$ 5,734	\$ 6,538
6-7940	Retirement Plan Contribution	\$ 21,237	\$ 25,608	\$ 26,330	\$ 25,746	\$ 25,917	\$ 28,908
6-7920	Long-Term Disability & Life Insurance				\$ 1,947	\$ 4,853	\$ 5,300
6-7999	Payroll Service Fees	\$ 1,810	\$ 1,850	\$ 2,037	\$ 2,164	\$ 2,301	\$ 2,450
	Total Benefits/Payroll Expenses	\$ 48,907	\$ 54,153	\$ 54,393	\$ 56,786	\$ 56,182	\$ 62,555

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	Denominational Affairs						
6-9050	UUA Fair Share Pledge	\$ 14,896	\$ 15,736	\$ 16,356	\$ 16,878	\$ 17,520	\$ 17,220
6-9100	Mass Bay District Pledge	\$ 5,054	\$ 5,339	\$ 5,358	\$ 5,529	\$ 5,548	\$ 5,453
6-9160	Urban Ministry & LICA	\$ 450	\$ 450	\$ 350	\$ 450	\$ 250	\$ 450
	Total Denominational Affairs	\$ 20,400	\$ 21,525	\$ 22,064	\$ 22,857	\$ 23,318	\$ 23,123
6-1900	Contingencies [Non-budgeted Exp]	\$ 5,488	\$ 5,385	\$ 256	\$ -	\$ 670	\$ 1,776
	Total Expenses	\$ 472,977	\$ 499,359	\$ 502,354	\$ 533,220	\$ 527,745	\$ 580,829
	Total Revenue	\$ 490,732	\$ 516,683	\$ 534,397	\$ 533,220	\$ 539,799	\$ 580,829
	Surplus/(Deficit)	\$ 17,755	\$ 17,324	\$ 32,043	\$ 0	\$ 12,054	\$ 0
	Net after End-of-Year Transfers by PC		\$ 3,421	\$ 19,672			
	<i>Personnel Expense Analysis</i>						
	<i>Total Personnel costs</i>	<i>\$ 354,170</i>	<i>\$ 382,045</i>	<i>\$ 385,448</i>	<i>\$ 403,382</i>	<i>\$ 402,052</i>	<i>\$ 439,375</i>
	<i>Total Non-personnel costs</i>	<i>\$ 118,807</i>	<i>\$ 117,314</i>	<i>\$ 116,906</i>	<i>\$ 129,838</i>	<i>\$ 125,693</i>	<i>\$ 140,054</i>
	<i>Personnel costs as % of total exp</i>	<i>74.9%</i>	<i>76.5%</i>	<i>76.7%</i>	<i>75.7%</i>	<i>76.2%</i>	<i>75.6%</i>
	<i>Non-pers costs as % of total exp</i>	<i>25.1%</i>	<i>23.5%</i>	<i>23.3%</i>	<i>24.3%</i>	<i>23.8%</i>	<i>24.1%</i>